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MEMO ENDORS

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HAND DELIVERED

Monday, June 23, 2008

HONORABLE JUDGE RICHARD J. SULLIVAN UNITED STATES DISTRICT COURT Southern District of New York 500 Pearl Street, Room 615 New York, New York 10007

USDC SDNY DOCUMENT ELECTRONICALLY FILED

6. 1.738

DATE FILED:

RE: DAVID J. GOLD, P.C., et al. adv. DIANE MICELL

DJGPC File No.: 1104129 Case No.: 08 CIV. 2794 (RJS)

Dear Honorable Judge Sullivan:

In furtherance of my telephone call with Katie this afternoon, this shall serve to confirm that defendants are willing at this time to discontinue the third-party action against Capital One without prejudice, in connection with the above-entitled matter.

Thank you.

very truly yours,

DJG/ls